

RESOLUTION NO.: 2013-11-01

**A RESOLUTION TO EXEMPT CERTAIN "COVERED ITEMS" FROM MUNICIPAL SALES TAX DURING THE LAST FULL WEEKEND OF FEBRUARY 2014, AS AUTHORIZED BY ACT 2012-256 GENERALLY KNOWN AS THE SEVERE WEATHER PREPAREDNESS SALES TAX HOLIDAY**

**WHEREAS**, the State of Alabama has passed into law Act No. 2012-256, hereinafter referred to as "the Act," creating a sales tax holiday for certain "covered items" related to severe weather preparedness.

**WHEREAS**, the City Council of the City of Leeds, Alabama wishes to enact a sales tax holiday within the City for certain "covered items" related to severe weather preparedness. The sales tax holiday shall coincide with and parallel the terms and limitations of the Act, except that the time period shall only be as specified in Section 1 below and not for all years thereafter.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LEEDS, ALABAMA, AS FOLLOWS:**

Section 1. That under the authority granted in Section 4 of the Act, there shall be a Severe Weather Preparedness Sales Tax Holiday commencing at 12:01 a.m. on the last Friday of the month of February (February 21, 2014), and ending at twelve o'clock midnight Sunday (February 23, 2014), during which time the payment of the 4% sales tax collected by the City of Leeds will be exempted on the sale of those certain covered items related to severe weather preparedness as defined in Section 1 of the Act.

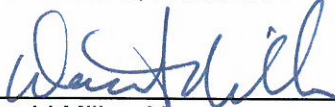
Section 2. This resolution shall be subject to all terms, conditions, definitions, time periods, and rules as provided by Act 2012-256, except that the time period shall only be as specified in Section 1 above and not for all years thereafter.


Section 3. The City Clerk is hereby authorized and directed to certify a copy of this Resolution under the seal of the City of Leeds, Alabama and forward said certified copy to the Alabama Department of Revenue, to be recorded and posted on the Department website.

Section 4. This Resolution shall become effective as of the date of passage.

ADOPTED AND APPROVED THIS 4<sup>th</sup> DAY OF NOVEMBER, 2013.

CITY OF LEEDS, ALABAMA

  
By: David Miller, Mayor

ATTEST:   
Kevin Fouts, City Clerk

AYES:	6
NAYS:	0
ABSENT FROM VOTING:	0
ABSTAIN:	0





## 2013 SEVERE WEATHER PREPAREDNESS SALES TAX HOLIDAY

Alabama will hold its second annual sales tax holiday, beginning Friday, February 22, 2013 at 12:01 a.m. and ending Sunday, February 24, 2013 at 12 midnight, giving shoppers the opportunity to purchase certain severe weather preparedness items free of state sales tax. Local sales tax **may** apply.

For more information, **contact us** 8:00 a.m. – 5:00 p.m., CST  
Monday through Friday  
334-242-1490 or 866-576-6531

COVERED ITEMS - \$60 or Less, per ITEM		
EXEMPT:		
<ul style="list-style-type: none"><li>• AAA-cell batteries</li><li>• AA-cell batteries</li><li>• C-cell batteries</li><li>• D-cell batteries</li><li>• 6-volt batteries</li><li>• 9-volt batteries</li><li>• Cellular phone battery</li><li>• Cellular phone charger</li><li>• Portable self-powered or battery-powered radio, two-way radio, weatherband radio or NOAA weather radio</li><li>• Portable self-powered light source, including battery-powered flashlights, lanterns, or emergency glow sticks</li></ul>	<ul style="list-style-type: none"><li>• Tarpaulin</li><li>• Plastic sheeting</li><li>• Plastic drop cloths</li><li>• Other flexible, waterproof sheeting</li><li>• Ground anchor system, such as bungee cords or rope, or tie-down kit</li><li>• Duct tape</li><li>• Plywood, window film or other materials specifically designed to protect window coverings</li><li>• Non-electric food storage cooler or water storage container</li><li>• Non-electric can opener</li></ul>	<ul style="list-style-type: none"><li>• Artificial ice</li><li>• Blue ice</li><li>• Ice packs</li><li>• Reusable ice</li><li>• Self-contained first aid kit</li><li>• Fire extinguisher</li><li>• Smoke detector</li><li>• Carbon monoxide detector</li><li>• Gas or Diesel fuel tank or container</li></ul>
TAXABLE:		
<ul style="list-style-type: none"><li>• Coin batteries</li><li>• Automobile and boat batteries</li></ul>		

A single purchase with a sales price of \$1000 or Less
EXEMPT:
Any portable generator and power cords – used to provide light or communications or preserve food in the event of a power outage.